

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 62-1

January 4, 1962

## MULTIPLE TRADE NAMES

Manufacturers of tobacco products:

Purpose. This industry circular is to advise you of a ruling concerning the use of multiple trade names by a manufacturer of tobacco products.

Background. In the past, it has been our position to limit trade names of a manufacturer of tobacco products to a single trade name. However, we have recently reconsidered this position and have issued a ruling in the matter.

Substance of ruling. Where a manufacturer of tobacco products desires to use more than one trade name, the addition of a trade name is a "change in trade name" within the meaning of 26 CFR 270.92. Therefore, if such trade name is in fact used in connection with his manufacturing operations, the manufacturer is required to make application, on Form 2098, for an amended permit in accordance with that section. A trade name approved by the assistant regional commissioner (alcohol and tobacco tax) may be used on packages of tobacco products as the name of the manufacturer removing such products subject to tax as provided in 26 CFR 270.212.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Dwight E. Avis".

Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division